

20. (Amended) The formulation according to claim 1, wherein said vegetal oil are selected from the group consisting of soybean oil, cottonseed oil, safflower oil and mixtures thereof.

21. (Amended) The formulation to claim 1, wherein said phospholipids are from an egg source.

23. (Amended) The formulation according to claim 1, wherein said osmotic agent is selected from the group consisting of sorbitol, glycerol, xylitol and mixtures thereof.

24. (Amended) The formulation according to claim 1, wherein the oil phase is in the range of from 4 to 25 percent of the final formulation.

25. (Amended) The formulation according to claim 1, wherein the oil phase is in the range of from 8 to 18 percent of the final formulation.

26. (Amended) The formulation according to claim 1, wherein the oil phase is in the range of from 8 to 10 percent of the final formulation.

43. (Amended) The formulation according to claim 1, wherein the phospholipids emulsifier is based on phospholipid from an egg source.

#### REMARKS

Claims 8, 20-26 and 43 are amended for clarity and to correct minor typographical errors. Support for the amendment is found in the original claims. No new matter is believed to be introduced by the above amendment. Claim 19 is cancelled. Claims 1, 5-18 and 20-48 are pending. Favorable reconsideration is respectfully requested.

At the outset, Applicants thank Examiner Lukton for the helpful suggestions in overcoming the rejections in the outstanding Office Action. The Amendments above conform with the Examiner's suggestions therein. Further, Applicants thank Examiner Lukton for indicating that Claims 1, 5-7, 9-19, 27-42, and 44-48 are allowable and for